

13 a. If the person against whose interest the tax lien applies is a
 14 corporation or a partnership whose principal executive office is in
 15 this state, as these entities are defined in the internal revenue laws of
 16 the United States, in the office of the secretary of state.

17 b. In all other cases, in the office of the recorder of the county
 18 where the taxpayer resides at the time of filing of the notice of lien.

19 3. *In the event a lien encumbers a vehicle for which a certificate of*
 20 *title is required under the provisions of chapter 321, a security interest*
 21 *in such vehicle is perfected by the delivery of federal notice of attach-*
 22 *ment to the county treasurer of the county where the certificate of*
 23 *title was issued and it shall take priority according to the order of time*
 24 *in which the same is placed on the certificate of title for the vehicle*
 25 *to which said lien applies by the county treasurer and as provided in*
 26 *sections 321.45 and 321.50. The county treasurer shall note such lien*
 27 *without fee.*

Approved April 29, 1971.

Italics indicate new material added to existing statutes; brackets indicate deletions from existing statutes.
 However, see Editor's note, page iii.

CHAPTER 177

MOTOR VEHICLE REGISTRATION PLATES

S. F. 433

AN ACT to provide for annual validation of motor vehicle registration plates.

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. Section three hundred twenty-one point thirty-four
 2 (321.34), unnumbered paragraph three (3), Code 1971, is amended
 3 as follows:

4 In lieu of issuing new registration plates each year for a vehicle
 5 renewing registration, the department may reassign the registration
 6 plates previously issued to such vehicle and may adopt and prescribe
 7 [a distinctive type of emblem] *an annual validation sticker* indicating
 8 payment of registration fee, which [emblem shall be displayed in the
 9 upper right hand corner of the windshield of the vehicle for which it
 10 is issued or it may prescribe corner plates to] *annual validation*
 11 *sticker shall be attached to said registration plates bearing the numer-*
 12 *als indicating the year for which the original plates are validated.*

Approved May 27, 1971.

Italics indicate new material added to existing statutes; brackets indicate deletions from existing statutes.
 However, see Editor's note, page iii.

CHAPTER 178

MOTOR VEHICLE ODOMETERS

S. F. 250

AN ACT relating to the changing and regulation of mileage measurements contained on motor vehicle odometers and providing penalties for violating the Act.

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. Chapter three hundred twenty-one (321), Code 1971,
 2 is amended by adding the following new section: